

General Assembly

## **Amendment**

February Session, 2016

LCO No. 4701



Offered by:

REP. BERGER, 73<sup>rd</sup> Dist. SEN. FONFARA, 1<sup>st</sup> Dist.

To: Subst. House Bill No. **5638** 

File No. 670

Cal. No. 423

## "AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN TAX EXEMPTIONS."

After the last section, add the following and renumber sections and internal references accordingly:

"Sec. 501. (*Effective July 1, 2016*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2015 grand list exemption pursuant to said subdivision (76) in the city of West Haven, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the

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sHB 5638 Amendment

16 city of West Haven shall reimburse such person in an amount equal to

the amount by which such taxes exceed the taxes payable if the 17

application had been filed in a timely manner." 18

> This act shall take effect as follows and shall amend the following sections: